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Docket No.: TOW-066RCE

(PATENT)

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Dated: February 9, 2007

In re Patent Application of: Takashi Komura et al.

Application No.: 10/795,952

Filed: March 8, 2004

For: FUEL CELL WITHOUT Z-LIKE

CONNECTION PLATES AND THE METHOD

OF PRODUCING THE SAME

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Confirmation No.: 1413

Art Unit: 1745

Examiner; T. S. H. Chuo

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1,116

MS RCE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated October 10, 2006, finally rejecting claims 1-9 and 12-14, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 6 of this paper.

Remarks/Arguments begin on page 7 of this paper.